

2015 Domestic Partner Values For Deputy Sheriffs



King County

Benefits, Payroll and
Retirement Operations

There is no cost to cover eligible dependents, but when you cover a domestic partner and/or domestic partner children for medical, dental and/or vision coverage, the IRS taxes you on the value of the coverage. This value is added to the salary shown on your paycheck (and W-2 at the end of the year), federal income and Social Security (FICA) taxes are withheld on the higher salary amount, and then the value is subtracted from your salary.

Taxable values for the different combinations of health plans are shown below. The Deputy Sheriff Plan is administered by Aetna, and SmartCare Connect is administered by Group Health.

Domestic partners and children under age 23

Monthly taxable value of health plans	Domestic partner only		Domestic partner's children		Domestic partner + domestic partner's children	
	2015	2014	2015	2014	2015	2014
Deputy Sheriff Plan Gold + dental + vision	\$ 767.78	\$ 676.42	\$ 614.23	\$ 541.14	\$1,382.01	\$1,217.56
Deputy Sheriff Plan Silver + dental + vision	\$ 696.01	\$ 614.14	\$ 556.81	\$ 491.32	\$1,252.82	\$1,105.46
SmartCare Connect Gold + dental + vision	\$ 584.50	\$ 521.48	\$ 467.61	\$ 417.19	\$ 1,052.11	\$ 938.67
SmartCare Connect Silver + dental + vision	\$ 568.36	\$ 507.34	\$ 454.69	\$ 405.88	\$ 1,023.05	\$ 913.22

Domestic partners and adult children, ages 23 – 25

Monthly taxable value of health plans	Domestic partner only		Domestic partner's adult children		Domestic partner + domestic partner's adult children	
	2015	2014	2015	2014	2015	2014
Deputy Sheriff Plan Gold + dental + vision	\$ 767.78	\$ 676.42	\$ 552.99	\$ 479.90	\$1,320.77	\$1,156.32
Deputy Sheriff Plan Silver + dental + vision	\$ 696.01	\$ 614.14	\$ 495.57	\$ 430.08	\$1,191.58	\$1,044.22
SmartCare Connect Gold + dental + vision	\$ 584.50	\$ 521.48	\$ 406.37	\$ 355.95	\$ 990.87	\$ 877.43
SmartCare Connect Silver + dental + vision	\$ 568.36	\$ 507.34	\$ 393.45	\$ 344.64	\$ 961.81	\$ 851.98